

Senate Amendment 3008

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1 1 Amend Senate File 44 as follows:
1 2 #1. By striking everything after the enacting
1 3 clause and inserting the following:
1 4 <Section 1. A city or unincorporated area located
1 5 in a county in which the president of the United
1 6 States declared a disaster to exist at any time during
1 7 2008 may impose a local option sales tax pursuant to
1 8 chapter 423B using the procedure provided in this
1 9 section. A city or unincorporated area where a local
1 10 option sales tax is imposed pursuant to chapter 423B
1 11 on the effective date of this Act is prohibited from
1 12 using this section. The provisions of chapter 423B
1 13 shall apply to the imposition of a local option sales
1 14 tax pursuant to this section with the following
1 15 exceptions:
1 16 1. Notwithstanding section 423B.1, subsection 4,
1 17 the question of the imposition of a local sales and
1 18 services tax shall be submitted to the registered
1 19 voters of a city or to the unincorporated areas of the
1 20 county upon receipt by the county commissioner of
1 21 elections of a motion requesting such submission,
1 22 adopted by the governing body of a city located within
1 23 the county, or of the county for the unincorporated
1 24 areas of the county. Upon adoption of a motion, the
1 25 governing body of the city, or county for the
1 26 unincorporated areas, shall submit the motion to the
1 27 county commissioner of elections. A motion must be
1 28 received by the county commissioner of elections by
1 29 February 3, 2009. The county commissioner of
1 30 elections shall keep a file on all the motions
1 31 received and, by February 8, 2009, or as soon as
1 32 practicable thereafter, shall publish notice of the
1 33 ballot proposition concerning the imposition of the
1 34 local sales and services tax.
1 35 2. Notwithstanding section 423B.1, subsection 5,
1 36 and pursuant to section 39.2, subsection 4, paragraph
1 37 "a", the question of the imposition of a local sales
1 38 and services tax shall be submitted at an election
1 39 held on March 3, 2009.
1 40 3. Notwithstanding section 423B.1, subsection 5,
1 41 and section 423B.6, subsection 1, paragraph "a", the
1 42 imposition date for a local option sales tax approved
1 43 at an election held pursuant to subsection 2 shall be
1 44 April 1, 2009.
1 45 4. Notwithstanding section 423B.7, subsection 4,
1 46 for a local option sales tax imposed pursuant to this
1 47 section of this Act, the three-year period referenced
1 48 in section 423B.7, subsection 4, shall be the
1 49 three-year period beginning July 1, 2004, and ending
1 50 June 30, 2007.
2 1 Sec. 2. EXPENDITURE PURPOSES.
2 2 1. A city or unincorporated area of a county that
2 3 imposes a local option sales and services tax pursuant
2 4 to section 1 of this Act shall use revenue generated
2 5 by the local option sales and services tax for any of
2 6 the following purposes:
2 7 a. Assistance for small business.
2 8 b. Assistance for nonprofit organizations.
2 9 c. Assistance for the public purchase of land and
2 10 accompanying structures if financial assistance for
2 11 the purchase is not available from the federal
2 12 emergency management agency.
2 13 d. Assistance for the replacement or
2 14 rehabilitation of housing.
2 15 e. Assistance for the repair or replacement of
2 16 public infrastructure.
2 17 f. Assistance for increased costs associated with
2 18 the revaluation and reassessment of property due to a
2 19 natural disaster occurring in 2008.
2 20 2. A city or unincorporated area of a county that
2 21 imposes a local option sales and services tax pursuant
2 22 to section 1 of this Act shall not use any revenues
2 23 generated by the local option sales and services tax
2 24 for purposes of reimbursement of administrative costs.

2 25 Sec. 3. EFFECTIVE DATE. This Act, being deemed of
2 26 immediate importance, takes effect upon enactment.>
2 27 [#2.](#) By renumbering as necessary.
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2 30 _____
2 31 RANDY FEENSTRA
2 32 SF 44.203 83
2 33 tm/sc/12041